Yukon Heritage Resources Board

Annual Report April 1, 2011 – March 31, 2012

Mandate

Under the Yukon First Nation Final Agreements and the Yukon's *Historic Resources Act*, the mandate of the Yukon Heritage Resources Board is to provide advice on heritage-related issues and make recommendations to governments regarding management of heritage resources and heritage sites, and to make determinations regarding ownership of heritage resources referred to the Board under sections 13.3.2.1 or 13.3.6 of the Final Agreements.

Guiding Principle

We are committed to providing fair, respectful and balanced advice, recommendations and decisions.

Message from the Chair

The heritage community is experiencing a time of change and growth in association with the expansion of activity in the Yukon's economy and population. Artifacts are being discovered during mineral exploration and building construction. Almost a generation after First Nations land claims settlements, the implementation phase is well underway and having a great impact on the territory. Cultural centres and events are just a fraction of the bounty resulting from the cultural integration underlying the Yukon's communities. The time is ripe for expressing our developing maturity and there is promise for the future.

Within this context, the Yukon Heritage Resources Board (YHRB) continues to contribute. We uphold the importance of Chapter 13 of the Yukon First Nation Final Agreements as they pertain to heritage. We actively support the development of a Heritage Definitions Manual, make recommendations to the Parties to the Final Agreements on heritage matters, and cooperate with multiple heritage organizations on collective goals and building our shared strengths.

In this annual report, you will read of the many activities and events that YHRB members have participated in over this past year. I speak for all board members in saying it is an honour to attend these events and to represent the YHRB within the heritage community.

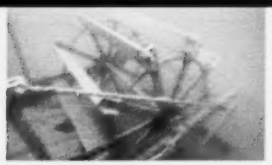
Internally, the YHRB has reaffirmed its goals and objectives by updating the five-year strategic plan. Priorities are cooperating with the heritage community, communicating with the Parties, providing advice and making recommendations to governments, and creating awareness of the importance of heritage.

Within the board, we have had changes as well. With regret, due to health issues I had to step aside as Chair, but it is deeply gratifying to continue on the board as a member under the guidance of Chair Anne Leckie and Vice-Chair Alexia McKinnon.

Claire Festel

On behalf of the YHRB members, I would like to thank Claire for her five years as Chair of our board. She has been a beacon for us, guiding our decision-making process with a firm hand and ensuring that all sides of all issues are discussed and resolved. We look forward to her continued service on the board as we conclude the last year of this term.

Anne Leckie



Mandate

The duties and responsibilities of the Yukon Heritage Resources Board (YHRB) are outlined primarily in Chapter 13 of the Yukon First Nation Final Agreements and in the Yukon's *Historic Resources Act* (Part 1, Section 4). Under the Final Agreements, the board may make recommendations to the Minister and to Yukon First Nations regarding the management of Moveable Heritage Resources and Heritage Sites. The YHRB may also be asked to make determinations pursuant to Chapter 13 section 13.3.2.1 (ownership of contested heritage resources) and 13.3.6 (management of ethnographic objects and palaeontological or archaeological objects).

Board members Alexia McKinnon, Bill Pringle, Anne Leckie, Testloa Smith, Roger Ellis, Missy Follwell, Sharon Kabanak, Ron Chambers and Claire Festel with Executive Director Morgen Smith. YHRB photo

Under the *Historic Resources Act*, the board is to perform functions that the land claims agreements assign to YHRB and to advise the Minister with regard to the following: appropriate policies and guidelines for the designation of historic sites; appropriate policies, guidelines and standards for the care and custody of historic objects; making regulations under the Act; use of the Yukon Historic Resources Fund; and any other matter affecting historic resources in the Yukon.

Board composition

The board comprises ten members who operate in the public interest on issues related to Yukon heritage. The Council of Yukon First Nations nominates five appointees and the Government of Yukon nominates five, with the concurrence of the Government of Canada for one of these selections. All appointments are made by the Yukon Minister of Tourism and Culture for three-year terms. Appointees represent a wealth of experience and knowledge, as well as a shared passion for Yukon's heritage and culture.

Members Claire Festel (Chair), Alexia McKinnon (Vice-Chair), Ron Chambers, Roger Ellis, Missy Follwell, Sharon Kabanak, Anne Leckie (Chair), Bill Pringle and Testloa Smith continued to serve on the board in this fiscal year. In March of 2012, Claire Festel stepped down as Chair and Anne Leckie was chosen by the board to serve out the remainder of the Chair's term. Morgen Smith continues as Executive Director of the board.

Board activities

The mandate of YHRB is to provide advice to governments on issues that affect the territory's heritage resources. Board members are involved in a variety of activities that help them stay informed about heritage issues in the Yukon, in order to continue providing informed and relevant recommendations to the Parties. The board works with a number of groups, individuals and governments across the territory and nationally to fulfil its mandate.

During the 2011–12 fiscal year, board members made recommendations on distribution of funding through the Yukon Historic Resources Fund program; participated in training, conferences, and heritage community events to further their understanding of the board's mandate; and increased the visibility of the YHRB through participation in and support for heritage community activities and issues.

In November of 2011, YHRB completed a new strategic plan that will guide the board's priorities and activities for the next five years. In 2011–12, YHRB held four regular board meetings in Whitehorse, as well as several meetings of specific board committees.

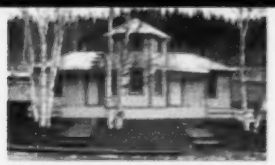
Chapter 13 Heritage Manual Drafting Committee

Per section 13.5.3 of the Yukon First Nation Final Agreements, one of the issues on which the board may make recommendations to the Parties to the Final Agreements is the following:

> 13.5.3.6: the development, revision and updating of a manual including definitions of ethnographic, archaeological, palaeontological and historic resources, to facilitate the management and interpretation of these resources by Government and Yukon First Nations, such manual to be developed by Yukon First Nations and Government.

Over the course of several years, YHRB encouraged the Parties to develop the manual referenced in 13.5.3.6 in order to facilitate heritage management under the Final Agreements.

In 2010, the Chapter 13 Heritage Manual Drafting Committee was struck by the Implementation Working Group to address the development of this manual. The committee includes representatives of or makes reports to each of the Parties and continues to meet regularly to advance development of the manual. YHRB responds to the committee's request for input regarding the scope and content of the manual and participates in committee meetings in an observer capacity. The board is encouraged by the significant progress made on this initiative to date, and looks forward to the completion of the manual by the Parties.



Engagement in the heritage community and with the Umbrella Final Agreement (UFA) Parties

The board responds to requests for input and information from all Parties to the Yukon First Nation Final Agreements. Rick Lemaire, Director of Cultural Services with Government of Yukon's Department of Tourism and Culture, and liaison to the board, attends board meetings on a regular basis. He provides updates on the activities of the Cultural Services Branch, development of regulations, Yukon heritage training programs, and Yukon museums and First Nation cultural centres. In March of 2012, department staff provided the board with an overview of preliminary discussions around development of regulations related to Yukon palaeontological resources and sites, per the Yukon's *Historic Resources Act*. YHRB submits input and recommendations on the activities of the Cultural Services Branch as requested and at the board's discretion.

The board chair continued to participate as an ex-officio member of the reinstituted Yukon Museums Advisory Committee, which provides guidance to the Government of Yukon's Museums Unit in implementing the Museums Strategy. Recently appointed Yukon Minister of Tourism and Culture Mike Nixon attended the November 2011 board meeting, providing an opportunity to share more about the board's mandate, activities and composition, and to discuss a variety of Yukon heritage issues.

The board continues to be an observer on the Chapter 13 Heritage Manual Drafting Committee, and responds to requests for input or recommendation by the Parties, as requested and at the board's discretion.

Board member training

Board members attended a variety of training opportunities, conferences, and presentations aimed at broadening their knowledge and keeping current with heritage industry developments as they carry out their responsibilities within the board's mandate. The board continued to focus on training in the four priority areas identified in the Umbrella Final Agreement Implementation Plan: board procedures and functions, board mandate, provisions of the Umbrella Final Agreement, and cross-cultural orientation and education.

Board members completed courses at Yukon College related to the history of Yukon First Nations, Yukon First Nations Self-Government Agreements and traditional knowledge, as well as training offered through the Government of Yukon's Public Service Commission. As part of training related to the board's mandate,

YHRB members and staff participated in and shared updates on a wide range of heritage-related events over the course of the year, including activities celebrating collections of historical photographs, artefacts, and documents; archaeological excavations and documentation efforts; film screenings; Heritage After Hours events at several facilities around Whitehorse; commemoration events for the *S.S. Tutshi* in Carcross; a ceremony to commemorate the national historic significance of the Tr'ochëk site near Dawson City; historic site visits; and various community lectures on heritage topics.

Public activities to heighten awareness of heritage and YHRB's role

The board is working to increase public awareness about Yukon heritage issues and the profile of heritage within the territory through outreach and partnering with heritage organizations on events and publications. This year was a busy one, with board members and staff participating in numerous heritage community and public activities.

Roger Ellis, Sharon Kabanak and Bill Pringle at YHRB's table at the International Gold Show. YHRB photo

May started off with the Yukon Territorial Heritage Fair, which once again brought a group of dynamic young participants to Whitehorse. YHRB members assisted with judging and the day's activities, and continue to be inspired by the enthusiasm of students involved in the fair and the quality and diversity of their projects. The board looks forward to participating in future heritage fairs.

YHRB hosted a table at the International Gold Show in Dawson City over the May long weekend, and a representative of the board's Executive Committee gave an informational public Lightning Talk on the board's mandate and activities. The Gold Show was an invaluable opportunity for outreach and networking with members of the public and representatives of the heritage community, industry and other Yukon boards, and the board anticipates attending again in the future.

YHRB members were on hand to greet and speak with the federal, provincial and territorial Ministers of Culture at the opening reception for their July meeting in Whitehorse. Board members attended many of the performances, workshops, artist demonstrations and events of the ten-day Adäka Cultural Festival in the summer of 2011, and look forward to its continuation in future years. July wrapped up with the Ha Kus Teyea Celebration in Teslin; two YHRB members took part in a variety of interesting and inspiring activities over the course of the event.

A summer highlight for the board was attending the official ceremony for the designation of Fort Selkirk as a Yukon Historic Site (the designation was made in 2010). The ceremony was a full and fascinating day dedicated to recognizing the unique history, ongoing work, broad vision, land claims implementation efforts and successful co-management that the site represents. The board is honoured to have been involved in both the designation process and the ceremony.

Bruce Barrett of the Historic Resources Unit (l) and YHRB chair Claire Festel (c) at the designation ceremony, Fort Selkirk. YHRB photo

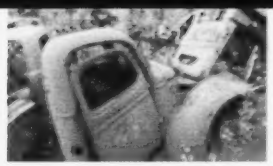
The board hosted a Heritage After Hours and open house event at its office in Whitehorse in September of 2011, in conjunction with national Culture Days events. The open house was an excellent opportunity to meet members of the public, heritage, and UFA Boards and Committees communities, and to open the Taylor House historic site to the public. The board also visited and learned about other facilities during Doors Open events.

The board continues to follow national heritage news through its membership in the Heritage Canada Foundation (HCF) and the Canadian Museums Association. In 2011–12, a board member and the Executive Director attended HCF's annual meeting to learn and share more about ongoing heritage issues, experiences and efforts in regional, national and international contexts.

YHRB tracks regional and national heritage issues through its membership in the Yukon Historical and Museums Association (YHMA), and through updates from historical societies. The board's Executive Director participates as a member of the planning committee for YHMA conferences and symposia, the YHMA Yukon Heritage Training Fund review committee and the planning committee for the Canadian Museums Association annual conference, which will be held in the Yukon in 2013.

Board operations

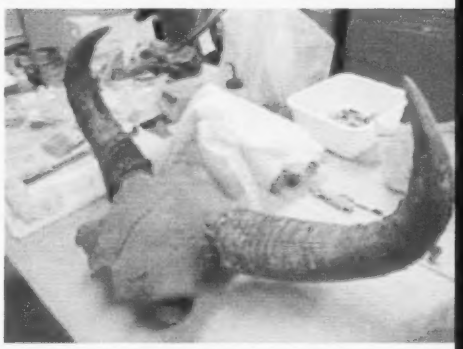
During the fiscal year, the board satisfactorily met all the reporting and financial requirements of its Transfer Payment Funding Agreement. The board developed and implemented a new strategic plan to guide activities and budgeting for the next five years. Throughout the year, YHRB undertook activities and training in order to meet the goals and objectives outlined in this newly adopted strategic planning document. The board has also started the process of revising its policies and procedures in order to streamline internal operations and to better align procedures with its mandate and needs.



Yukon Historic Sites

The Yukon's *Historic Resources Act* and the Yukon First Nation Final Agreements provide for the recognition and protection of Yukon's historic sites. The Act defines an historic site as "a location at which is found a work or assembly of works of human endeavour or of nature that is of value for its archaeological, palaeontological, prehistoric, historic, scientific or aesthetic features." Designation under the Act is meant for sites that are important to the history of Yukon as a whole; a site nominated under the process will be compared to all other similar sites in the Yukon when determining its significance. Anyone in the Yukon can nominate a site for territorial designation under the Act. Individual First Nation Final Agreements also set out particular sites for designation.

Nominations are received by the Department of Tourism and Culture on behalf of the Minister responsible for heritage; reviewed by the Historic Sites Unit; and submitted to YHRB for evaluation and recommendation to the Minister. The board evaluates a site using criteria specific to the category of the nominated site; categories include built, archaeological, palaeontological and landscape sites. When recommending a site for designation, the board makes recommendations on management of the site based on the *Standards and Guidelines for the Conservation of Historic Places in Canada*.



Palaeontological resources such as this ice-age bison skull are protected under the Yukon's Historic Resources Act. YHRB photo

Listings of Yukon's historic places that have been designated as historically significant on a municipal, territorial or national level can be found at the Yukon Register of Historic Places (http://register.yukonhistoricplaces.ca).

In July of 2011, a well-attended ceremony was held at Fort Selkirk to recognize its designation as a Yukon territorial historic site. The Fort Selkirk site is co-managed by the Government of Yukon and Selkirk First Nation under the terms set out in the Selkirk First Nation Final Agreement.

Yukon Historic Resources Fund

The Yukon Heritage Resources Board, in cooperation with the Government of Yukon, reviews and determines the eligibility of applications to the Yukon Historic Resources Fund on an annual basis. The board evaluates eligible applications and recommends projects for funding. This fiscal year, $17,850 was made available for these projects through interest generated by the fund and supplemental support from the Government of Yukon's Department of Tourism and Culture.

In 2011, the board recommended that the Yukon Minister of Tourism and Culture approve three funding applications to the Yukon Historic Resources Fund program:

1. Association of Professional Engineers of Yukon: History of Engineering in the Yukon
   Recommendation: Fund $5,000
2. Ta'an Kwäch'än Council: Southern Tutchone Traditional Storybook,
   by Elder Hazel Bunbury (Nakhela)
   Recommendation: Fund $4,000
3. The Whitehorse History Book Society: The Whitehorse History Book Project
   Recommendation: Fund $8,850

Result: Accepted

Directions for the Future

The board looks forward to continued participation in the heritage community, engagement with the UFA Parties, and continued training related to its mandate.

In the coming year, the board will continue to consider and make recommendations on the following:

- regulations developed pursuant to the Yukon's *Historic Resources Act*;
- the development, revision and updating of a manual to facilitate the management and interpretation of heritage resources, per section 13.5.3.6 of the Yukon First Nation Final Agreements;
- the designation of Yukon historic sites;
- applications to the Yukon Historic Resources Fund;

- the objectives, policies, programs of the Yukon's Cultural Services Branch, including implementation of the Museums Strategy; and
- other issues related to Yukon heritage, as requested by the Parties or on the board's initiative.

As outlined in the Yukon First Nation Final Agreements, YHRB will review and make recommendations on management plans for historic sites, special management areas, and parks in the Yukon.

YHRB will continue to implement its five-year strategic and action plan, and will complete a revised operational handbook to streamline board operations.

YHRB will focus on a variety of activities intended to assist it in its efforts to stay informed about heritage issues in the Yukon in order to continue providing informed and relevant recommendations to the Parties. In conjunction with other UFA boards and committees and through other available opportunities, board members will engage in additional training related to Yukon land claims history, settlements, and implementation; to cross-cultural communication and the incorporation of traditional knowledge; and specifically to YHRB's mandate.

The 2011 Heritage Fair, held at the Yukon Transportation Museum.
Government of Yukon photo

The board will invite guests to meetings to provide training and information about the activities of governments and heritage organizations, and to communicate with them about the board's activities.

A goal of the board is to increase public awareness and recognition of the importance of heritage within Yukon's community as a whole. In keeping with this goal, the board will continue to raise its profile and that of heritage issues by partnering with governments, heritage organizations and the public on heritage issues important to Yukon people; attending heritage functions; participating in General Assemblies and other activities of the Parties; and conducting outreach activities. To further the objective of instilling a passion for heritage in students, the board will continue to co-sponsor and participate in the Heritage Fair program.

YHRB will continue to encourage progress on the development of a manual, per section 13.5.3.6 of the Final Agreements, to facilitate the management of heritage resources in the Yukon within the framework of the Final Agreements.

Management Responsibility Statement

The accompanying financial statements are the responsibility of management. The financial statements were prepared by management in accordance with Canadian generally accepted accounting principles and are considered by management to present fairly the financial position and results of operations.

Management is responsible for implementing and maintaining a system of internal controls designed to provide reasonable assurance that assets are safeguarded and that financial records are properly maintained to provide reliable information for the preparation of financial statements.

Management is responsible for ensuring that it fulfills its responsibilities for financial reporting and internal control. The financial statements were reviewed and approved by management.

M. McKay & Associates Ltd., an independent firm of Certified General Accountants, was engaged to examine the financial statements in accordance with Canadian auditing standards. Their report, stating the scope of their examination and opinion on the financial statements, follows.

September 7, 2012

Independent Auditors' Report

To the Members of Yukon Heritage Resources Board
We have audited the accompanying financial statements of Yukon Heritage Resources Board which include the statement of financial position as at March 31, 2012, and the statement of operations, statement of changes in net assets and cash flow statement for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management's responsibility for the financial statements
Management is responsible for the preparation and fair presentation of these financial statements in accordance with Canadian generally accepted accounting principles, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with Canadian auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement. An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion
In our opinion, the financial statements present fairly, in all material respects, the financial position of Yukon Heritage Resources Board as at March 31, 2012, and its operations and its cash flows for the year then ended in accordance with Canadian generally accepted accounting principles.

M. McKay & Associates Ltd.
Certified General Accountants, Whitehorse, Yukon
September 7, 2012

Statement of financial position

March 31, 2012

Assets

	2012	2011
Current		
Cash	**$ 92,768**	$ 70,937
Accounts receivable	**1,296**	1,612
Prepaid expenses	**2,432**	3,461
	96,496	76,010
Capital assets	**27,402**	25,742
	$ 123,898	$ 101,752
Liabilities		
Current		
Accounts payable and accrued liabilities	**$ 21,058**	$ 15,823
Payroll liabilities	**11,565**	10,951
	32,623	26,774
Net assets		
Net assets invested in capital assets	**27,402**	25,742
Unrestricted net assets	**63,873**	49,236
	91,275	74,978
	$ 123,898	$ 101,752

Approved by the board members:

Member

Member

Statement of operations

For the year ended March 31, 2012

	2012	2011
Revenue		
Government of Yukon	**$ 201,281**	$ 198,043
Investment income	**1,342**	922
	202,623	198,965
Expenses		
Advertising and promotion	**273**	808
Accommodation	**5,697**	5,741
Honoraria	**27,575**	30,500
Insurance	**3,511**	3,295
Janitorial	**1,107**	1,023
Miscellaneous	**527**	433
Memberships	**208**	218
Office supplies	**2,457**	2,452
Special projects	**—**	1,155
Office equipment	**1,660**	—
Meals and incidentals	**3,371**	2,828
Meeting expense	**296**	509
Photocopying and postage	**277**	916
Repairs and maintenance	**3,029**	4,213
Support services	**24,042**	22,864
Telephone	**3,027**	2,824
Training	**1,501**	3,274
Travel	**22,597**	16,867
Utilities	**8,460**	7,787
Wages and benefits	**78,371**	81,345
	187,986	189,052
Excess of revenue over expenses	**$ 14,637**	$ 9,913

Statement of changes in net assets

For the year ended March 31, 2012

	Invested in capital assets	Unrestricted	Total 2012	Total 2011
Net assets				
Balance, beginning of year	$ 25,742	$ 49,236	**$ 74,978**	$ 65,065
Excess of revenues over expenses	—	14,637	**14,637**	9,913
Investment in capital assets	1,660	—	**1,660**	—
	27,402	63,873	**91,275**	74,978
Balance, end of year	**$ 27,402**	**$ 63,873**	**$ 91,275**	**$ 74,978**

Statement of cash flows

For the year ended March 31, 2012

	2012	2011
Operating activities		
Cash received from Yukon Government	**201,595**	198,043
Investment income received	**1,344**	921
Cash paid to customers and employees	**(179,448)**	(179,049)
Cash flow from operating activities	**23,491**	19,915
Investing activities		
Proceeds from disposal of property, plant and equipment: furniture and equipment	**(1,660)**	—
Cash flow from investing activities	**(1,660)**	—
Increase in cash	**21,831**	19,915
Cash, beginning of year	**70,937**	51,022
Cash, end of year	**$ 92,768**	$ 70,937

Notes to financial statements

March 31, 2012

1. Purpose of the organization

Yukon Heritage Resources Board was established in March 1995 under the terms of the Umbrella Final Agreement and the enabling settlement legislation, to make recommendations to federal and territorial ministers responsible for heritage and to each Yukon first nation regarding the management of Yukon heritage resources and first nation heritage resources. The board is exempt from income taxation under Sec. 149(1)(l) of the *Income Tax Act*.

Since its inception, the board assisted first nation, territorial, federal and municipal governments in developing heritage resource policies.

2. Significant accounting policies

These financial statements were prepared in accordance with Canadian generally accepted accounting principles, using the following policies.

a. Revenue recognition
   Government contributions are recognized as revenue in accordance with the terms of the Transfer Funding Payment Agreement with the Yukon government.

b. Capital assets
   Purchases of capital assets are recorded as expenses. The costs of capital assets are also recorded as assets, with equal amounts credited to investment in capital assets. Capital assets are not amortized.

c. The preparation of financial statements in conformity with Canadian generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those reported.

d. Financial instruments are recorded at fair value. In subsequent periods, financial instruments traded in active markets are reported at fair value, with unrealized gains and losses reported as income. Other financial assets are reported at cost or amortized cost less impairment, if any. Financial assets are tested for impairment when facts and circumstances indicate possible impairment.

3. Future changes in accounting policy

Starting with the subsequent fiscal year, the society must adopt the new Canadian accounting standards for not-for-profit organizations. Its current policies are substantially in compliance with the new standards, and it does not anticipate major changes in accounting policies or with adopting the new standards.

4. Financial instruments risk

Financial instruments include bank deposits, receivables and payables.

The board is exposed to interest rate risk from changing market interest on bank deposits.

The board is exposed to credit risk in the event of non-performance of accounts receivable, and credit risk from maintaining all cash with one bank.

5. Economic dependence

The board is dependent upon the Yukon government for continued financial support.

6. Contingency

Funding not spent for purposes described in the Transfer Payment Funding Agreement may be refundable to Yukon after its review of the board's operations. Unspent funding may be retained subject to Yukon approving a subsequent fiscal year annual plan and budget that includes the unspent funding.

Header photos (except where noted, Yukon government photo):

Page 1. Board members at a public meeting in Mayo, May 2010. Photo: YHRB

Page 2. The wreck of the *A.J. Goddard*. Photo: Larry Bonnett

Page 3. Old mining machinery near Elsa. YHRB photo

Page 4. Dawson Telegraph Office.

Page 5. Artifacts at Forty Mile.

Page 6. RCAF building, Watson Lake.

Page 7. Abandoned vehicles on Canol Road.

Page 8. View of McLean Lake near Whitehorse.

Page 9. Carcross train station. YHRB photo

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Front cover: Fort Selkirk, 2011. Government of Yukon photo
Back cover: Fort Selkirk, circa 1900. Yukon Archives, National Archives of Canada collection #587